

**THIS ORDER IS SIGNED AND ENTERED.**

**Dated: November 1, 2022**



*Rachel Blise*

**Hon. Rachel M. Blise  
United States Bankruptcy Judge**

**UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF WISCONSIN**

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In re:

Jennifer McKinney and  
Israel R. McKinney,

Debtors.

Case No. 22-11558-rmb

Chapter 13

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**ORDER EXTENDING ORDER FREEZING ACCOUNTS**

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On October 27, 2022, the Court granted the ex parte motion filed by the United States of America, on behalf of the Internal Revenue Service (“IRS”), for an order temporarily freezing certain retirement accounts owned by the Debtors. (ECF Nos. 42, 45.) The Court held a preliminary hearing on the IRS’s request to freeze the accounts at issue on November 1, 2022. Greg Pittman appeared for the Debtors; Theresa Anzivino appeared for the IRS; and Leslie Broadhead Griffith appeared for the chapter 13 trustee. For the reasons stated on the record,

IT IS HEREBY ORDERED that the terms of the Order Granting Ex Parte Motion to Freeze Accounts (ECF No. 45) set forth below are extended until further order of this Court:

1. Israel and Jennifer McKinney (“Debtors”), and their agents, relatives and representatives, are prohibited from withdrawing any money from the “SEP” retirement accounts at Pershing, LLC identified on Schedule A/B (ECF No. 34 at page 6, item 21), hypothecating them, or borrowing against them, and, to the extent any funds or assets have been withdrawn or transferred since the petition date, the Debtors are prohibited from further transferring, spending, or dissipating any funds or assets traceable to said retirement accounts, until further order of this Court.
2. Pershing, LLC or any affiliate or agent of Pershing, LLC that is holding or administering the aforementioned accounts of the Debtors, shall freeze the same so that it is not possible for any withdrawals to be made until further order of this Court.

3. The IRS shall forthwith serve a copy of this Order on the Debtors and on Pershing, LLC in the manner provided under Federal Rule of Bankruptcy Procedure 7004. The IRS may also serve a copy of this Order on Pershing, LLC by telefax or email to any component of the company that normally receives and processes subpoenas, levies, or garnishment orders. The IRS shall file proof of service as ordered in this paragraph on or before November 3, 2022.

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